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ALEXANDER L. STEVAS,
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No. 82-5204.

In the Supreme Court of the United States.

OCTOBER TERM, 1982.

RT. REV. DR. EDWARD WAYLAND,
APPELLANT,

v.

REGISTRY OF DEEDS, SALEM, MASSACHUSETTS,
ET AL.,
APPELLEES.

ON APPEAL FROM THE UNITED STATES COURT OF APPEALS
FOR THE FIRST CIRCUIT.

Motion to Dismiss of the Appellee, Registry of Deeds, Salem, Massachusetts.

PAUL R. DERENSIS,
JAMES H. ANDERSON,
POWERS & HALL,
PROFESSIONAL CORPORATION,
100 Franklin Street,
Boston, Massachusetts 02110.
(617) 357-1500

BATEMAN & SLADE, INC. BOSTON, MASSACHUSETTS

No. 82-5204.

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RT. REV. DR. EDWARD WAYLAND,
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REGISTRY OF DEEDS, SALEM, MASSACHUSETTS,
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ON APPEAL FROM THE UNITED STATES COURT OF APPEALS
FOR THE FIRST CIRCUIT.

**Motion to Dismiss of the Appellee,
Registry of Deeds, Salem, Massachusetts.**

Appellees' Motion to Dismiss Appeal.

Pursuant to Rule 16 of the Rules of the Supreme Court of the United States, the appellee in the above-entitled matter, The Registry of Deeds, Salem, Massachusetts (John L. O'Brien, Jr.,

Registrar), hereby moves this Court to dismiss the appeal of the appellant, Rt. Rev. Dr. Edward Wayland, from the judgment of dismissal entered by the United States Court of Appeals, on April 20, 1982. The grounds for the present motion are as follows:

First, this Court does not have jurisdiction on appeal over the present matter. The appellant has failed to specify the statute or statutes under which the appeal to this Court is taken, as required by Rule 10 of the Rules of The Supreme Court, and has otherwise failed to allege facts that would support review by this Court on appeal. 28 U.S.C. §§ 1252 and 1254. The appellant may obtain review of the decision of the First Circuit Court of Appeals only upon petition for writ of *certiorari*. Since the appellant has failed to petition for a writ of *certiorari*, this Court is without jurisdiction.

Second, this Court lacks subject matter jurisdiction over the appellant's claim. The present action is barred by the Anti-Injunction Act, 26 U.S.C. § 7421(a), which provides in pertinent part, "[N]o suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court by any person, whether or not such person is the person against whom the tax was assessed." Further, the Declaratory Judgment Act specifically prohibits any declarations of rights concerning federal taxes. 28 U.S.C. § 2201, *see e.g.*, *Willis* v. *Alexander*, 575 F.2d 495, 496 (5th Cir. 1978).

Conclusion.

The appellee, the Registry of Deeds, Salem, Massachusetts (John L. O'Brien, Jr., Registrar), hereby moves this Court to dismiss the appeal of the appellant, Rt. Rev. Dr. Edward Wayland, and to affirm the judgment of the Court of Appeals for the First Circuit.

Respectfully submitted,

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